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**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS
AND OTHER OFFICERS**

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NOTIFICATIONS BY GOVERNMENT

**REVENUE DEPARTMENT
(ENDOWMENTS.II)**

GRANT OF EXEMPTION FROM THE OPERATION OF THE PROVISIONS OF SECTIONS 15, 29, 57 & 65 OF THE ANDHRA PRADESH CHARITABLE AND HINDU RELIGIOUS INSTITUTIONS AND ENDOWMENTS ACT, 1987 (30/1987) TO THE TEMPLES HAVING ASSESSABLE INCOME BELOW RUPEES FIVE LAKHS PER ANNUM FOR A PERIOD OF FIVE (5) YEARS.

[G.O.Ms.No.298, Revenue (Endowments.II), 6th July, 2023.]

NOTIFICATION

In exercise of the powers conferred under section 154 of the Andhra Pradesh Charitable and Hindu Religious institutions and Endowments Act, 1987 (Act No.30/1987), the Government of Andhra Pradesh hereby grant exemption to the temples having assessable income of less than Rupees Five lakhs per annum, from the operation of the following provisions of the Andhra Pradesh Charitable and Hindu Religious institutions and Endowments Act, 1987, for a period of five years:

- Section 15: (appointment of Board of Trustees) to the Temples, where there is a Founder / Member of Founder's Family or where the Temple is under the administration of reputed Religious organization.
- Section 29: (appointment of Executive Officer) to the Temples, where the Founder / Member of Founder's Family or Hereditary Archaka or reputed Religious organization in the order of preference, wants to manage the Temples by themselves.

- iii. Section 57: (submission of budget and payment of Common Good Fund) and
- iv. Section 65: (Liability to pay annual contribution to Endowment Administrative Fund and Audit Fee).

Subject to the following conditions:-

1. These exemptions shall not apply to the temples covered either under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act No.24 of 1958) or under the Andhra Pradesh Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1960 (Andhra Pradesh Act No 07/1960).
2. The prevailing traditions of pooja vidhanam, customs and sampradayams of the respective Temples shall not be disturbed and same shall be strictly followed.
3. New appointments of any kind, without obtaining prior permission of the Commissioner of Endowments are strictly prohibited. Commissioner can also accord permission to engage staff on outsourcing basis alone.
4. No immovable or movable properties shall be transferred except as per the provisions of section 80 of the A.P. Charitable and Hindu Religious Institutions and Endowments Act, 1987 (Act No.30 of 1987).

“Transfer” means any sale, gift, exchange, mortgage with or without possession or any other transfer of endowed lands and includes a charge on such property or a contract relating to endowed lands in respect of such sale, gift, exchange, mortgage or other transaction.

5. The landed properties shall be protected from illegal sale, mortgage, exchange, unauthorized lease / license and encroachment.
6. All the properties of such temples shall be entered in section 43 register of the Temple and it shall be ensured that they are included in the prohibitory list maintained by the Registration Department under section 22-A(1)(C) of the Registration Act,1908.
7. No lands or shops of the Temple shall be given for lease / license for more than three (3) years. All leases of shops, lands and other licenses shall be by way of only public auction and approval from the competent Authority shall be mandatorily obtained as per Rules.
8. No FDRs shall be encashed without the prior approval of the Commissioner under any circumstances.
9. No structural changes shall be made either within the Temple prakaram or abutting the temple prakaram without obtaining prior approval from the Commissioner of Endowments.
- 10.If any illegality or irregularity is identified in the administration of the Temple, the Commissioner shall initiate action as per the provisions of the Act.

S. SATYANARAYANA,
Secretary to Government (FAC).